



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: LODI MUNICIPAL LIGHT AND WATER UTILITY

Principal Office: 113 SOUTH MAIN STREET  
LODI, WI 53555

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I ELIZABETH FRUEH of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, Lodi Municipal Light and Water Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/29/2001  
(Date)

DIRECTOR OF FINANCE

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** LODI MUNICIPAL LIGHT AND WATER UTILITY**Utility Address:** 113 SOUTH MAIN STREET

LODI, WI 53555

**When was utility organized?** 12/1/1894**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS ELIZABETH FRUEH**Title:** DIRECTOR OF FINANCE**Office Address:**

113 SOUTH MAIN STREET

LODI, WI 53555

**Telephone:** (608) 592 - 3246**Fax Number:** (608) 592 - 3271**E-mail Address:** efrueh@wppisys.org

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR STEVE BROKISH**Title:** UTILITY COMMISSION PRESIDENT**Office Address:**

113 SOUTH MAIN STREET

LODI, WI 53555

**Telephone:** (608) 592 - 3246**Fax Number:** (608) 592 - 3271**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com**Date of most recent audit report:** 2/16/2001**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2000

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR MARVIN DOLPHIN JR**Title:** UTILITY SUPERINTENDENT**Office Address:**

113 S. MAIN STREET

LODI, WI 53555

**Telephone:** (608) 592 - 3246**Fax Number:** (608) 592 - 3271**E-mail Address:** mdolphin@wppisys.org

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**Name of utility commission/committee:** Lodi Utility Commission

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**Names of members of utility commission/committee:**

MIKE BILKEY

STEVE BROKISH, PRESIDENT

TIM HESSE

PAUL JOHNSON

TIM STRATTON

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,083,740	1,865,293	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,457,775	1,475,954	<b>2</b>
Depreciation Expense (403)	145,273	131,842	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	122,607	112,062	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,725,655</b>	<b>1,719,858</b>	
<b>Net Operating Income</b>	<b>358,085</b>	<b>145,435</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>358,085</b>	<b>145,435</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	(877)	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	52,216	87,476	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>52,216</b>	<b>86,599</b>	
<b>Total Income</b>	<b>410,301</b>	<b>232,034</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>410,301</b>	<b>232,034</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	99,961	84,472	<b>14</b>
Amortization of Debt Discount and Expense (428)	4,836	15,498	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	1,391	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	32,143		<b>19</b>
<b>Total Interest Charges</b>	<b>72,654</b>	<b>101,361</b>	
<b>Net Income</b>	<b>337,647</b>	<b>130,673</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	729,783	624,137	<b>20</b>
Balance Transferred from Income (433)	337,647	130,673	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	2,582	25,027	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,064,848</b>	<b>729,783</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON INVESTMENTS AND SPECIAL ASSESSMENTS	52,216	5
<b>Total (Acct. 419):</b>	52,216	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
CHRISTMAS LIGHTS AND BANNERS	2,582	12
<b>Total (Acct. 439)--Debit:</b>	2,582	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	481,431	1,602,309	0	0	<b>2,083,740</b>	<b>1</b>
Less: interdepartmental sales	0	16,589	0	0	<b>16,589</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>481,431</b>	<b>1,585,720</b>	<b>0</b>	<b>0</b>	<b>2,067,151</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	59,542		<b>59,542</b>	<b>1</b>
Electric operating expenses	95,135		<b>95,135</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	8,642		<b>8,642</b>	<b>8</b>
Electric utility plant accounts	39,536		<b>39,536</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>202,855</b>	<b>0</b>	<b>202,855</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	6,509,468	5,424,932	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,815,059	1,697,527	2
<b>Net Utility Plant</b>	<b>4,694,409</b>	<b>3,727,405</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>4,694,409</b>	<b>3,727,405</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	150,058	1,024,513	9
<b>Total Other Property and Investments</b>	<b>150,058</b>	<b>1,024,513</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	263	110,719	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	411,995		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	235,682	181,457	15
Other Accounts Receivable (143)	0	19,809	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	92,810	93,372	18
Materials and Supplies (151-163)	130,400	105,188	19
Prepayments (165)	0	4,013	20
Interest and Dividends Receivable (171)	1,226		21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)		454	23
<b>Total Current and Accrued Assets</b>	<b>872,376</b>	<b>515,012</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	26,717	31,554	24
Other Deferred Debits (182-186)	0		25
<b>Total Deferred Debits</b>	<b>26,717</b>	<b>31,554</b>	
<b>Total Assets and Other Debits</b>	<b>5,743,560</b>	<b>5,298,484</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,203,468	1,203,468	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	1,064,848	729,783	<b>28</b>
<b>Total Proprietary Capital</b>	<b>2,268,316</b>	<b>1,933,251</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	1,816,534	53,501	<b>29</b>
Advances from Municipality (223)	0	1,822,172	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>1,816,534</b>	<b>1,875,673</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	101,374	87,970	<b>33</b>
Payables to Municipality (233)	63,580	50,116	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	108,200	99,496	<b>36</b>
Interest Accrued (237)	15,175	19,628	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)	2,744		<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	22,993	31,960	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>314,066</b>	<b>289,170</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	9,074	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>9,074</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,335,570	1,200,390	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>5,743,560</b>	<b>5,298,484</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,519,229	0	0	3,109,752	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	674,453			206,034	<b>7</b>
<b>Total Utility Plant</b>	<b>3,193,682</b>	<b>0</b>	<b>0</b>	<b>3,315,786</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	457,973	0	0	1,357,086	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>457,973</b>	<b>0</b>	<b>0</b>	<b>1,357,086</b>	
<b>Net Utility Plant</b>	<b>2,735,709</b>	<b>0</b>	<b>0</b>	<b>1,958,700</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	0	0			0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	46,487	98,786			145,273	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
PREVIOUS YEAR'S BALANCE	426,811	1,315,527			1,742,338	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>473,298</b>	<b>1,414,313</b>	<b>0</b>	<b>0</b>	<b>1,887,611</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	15,325	57,227			72,552	15
Cost of removal	0	0			0	16
Other debits (specify):						17
					0	18
<b>Total debits</b>	<b>15,325</b>	<b>57,227</b>	<b>0</b>	<b>0</b>	<b>72,552</b>	19
<b>Balance End of Year</b>	<b>457,973</b>	<b>1,357,086</b>	<b>0</b>	<b>0</b>	<b>1,815,059</b>	20
						21
						22

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)			113,529		113,529	3
<b>Total Electric Utility</b>					<b>113,529</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	113,529	87,988	1
Water utility (154)	16,871	17,200	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
<b>Total Materials and Supplies</b>	<b>130,400</b>	<b>105,188</b>	

# **UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 G.O. REFUNDING BONDS	4,836	428	26,717	1
<b>Total</b>			<b>26,717</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,203,468	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>1,203,468</u></b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1992 Mortgage Revenue Bonds	10/01/1992	05/01/2002	6.00%	36,149	<b>1</b>
1998 GO REFUNDING BONDS	10/15/1998	10/15/2012	4.17%	435,385	<b>2</b>
1999 GO BONDS	09/01/1999	05/01/2019	5.12%	1,345,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>1,816,534</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31:      1,816,534**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	99,496	1
<b>Accruals:</b>		
Charged water department expense	54,110	2
Charged electric department expense	71,131	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>125,241</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	99,496	6
Social Security taxes	11,730	7
PSC Remainder Assessment	2,519	8
<b>Other (explain):</b>		
Gross Receipts Tax	2,792	9
<b>Total payments and other debits</b>	<b>116,537</b>	
<b>Balance end of year</b>	<b>108,200</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1992 MRB'S	491	2,333	2,486	338	1
1998 GO REFUNDING	3,099	18,172	18,279	2,992	2
1999 GO BONDS	16,038	79,456	83,649	11,845	3
<b>Subtotal</b>	<b>19,628</b>	<b>99,961</b>	<b>104,414</b>	<b>15,175</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>19,628</b>	<b>99,961</b>	<b>104,414</b>	<b>15,175</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	493,320	707,070	0	0	0	<b>1,200,390</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services		122,317				<b>122,317</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
WATER IMPACT	12,863					<b>12,863</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>506,183</b>	<b>829,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,335,570</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
BOND DEPRECIATION ACCOUNT	50,000	3
1992 BOND RESERVE ACCOUNT	100,058	4
<b>Total (Acct. 125):</b>	<b>150,058</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	33,833	10
Electric	201,849	11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>235,682</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
NONE		16
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM SEWER UTILITY	4,116	17
PUBLIC FIRE PROTECTION	75,200	18
RECEIVABLE FROM GENERAL FUND	13,494	19
<b>Total (Acct. 145):</b>	<b>92,810</b>	
<b>Prepayments (165):</b>		
NONE		20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		25
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE FROM WATER TO CITY	63,580	26
<b>Total (Acct. 233):</b>	<b>63,580</b>	
<b>Other Deferred Credits (253):</b>		
LOW INCOME ASSISTANCE	4,537	27
ENERGY CONSERVATION	4,537	28
<b>Total (Acct. 253):</b>	<b>9,074</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,477,797	2,989,001	0	0	<b>5,466,798</b>	<b>1</b>
Materials and Supplies	17,035	100,758	0	0	<b>117,793</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	228,986	678,543	0	0	<b>907,529</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	499,751	768,228	0	0	<b>1,267,979</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,766,095</b>	<b>1,642,988</b>	<b>0</b>	<b>0</b>	<b>3,409,083</b>	
Net Operating Income	244,312	113,773	0	0	<b>358,085</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>13.83%</b>	<b>6.92%</b>	<b>N/A</b>	<b>N/A</b>	<b>10.50%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,203,468	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	897,315	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>2,100,783</b>	
<b>Net Income</b>		
Net Income	337,647	5
<b>Percent Return on Proprietary Capital</b>	<b>16.07%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

Water service was extended 304 feet along Highway 60 (8 inch pipe). Water service was also extended 220 feet along North Hill (8 inch pipe).

Primery electric service was extended 3,400 feet in the Ridgestone development.

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

Balances for the first of the year did not carry over from last year's report during the conversion process. The beginning balances were entered in from last year's report.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

July 6, 2001

Ms. Elizabeth Frueh, Director of Finance  
Lodi Municipal Light and Water Utility  
113 South Main Street  
Lodi, WI 53555-1120

2000 Analytical Review DWCCA-3160-ELE

Dear Ms. Frueh:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Amounts are reported in Account 145, Receivables from Municipality, and Account 233, Payables to Municipality, Page F-19, described as "receivable from general fund" and "due from water to city." Please provide more detail describing these amounts and follow this procedure in the future.
2. A schedule note to the Balance Sheet, page F-6, indicates that the balances for the first of year did not carry over from the prior year's report during the conversion process. As indicated by the warning on Attachment A, "ADDING A NEW ANNUAL REPORT TO THE WEGSARS PROGRAM," included with the January 2, 2001, Commission letter regarding filing the 2000 annual report, the 1999 annual report must be loaded to the wegs annual report system before the 2000 report is created in order for the prior year numbers to carry forward. Be sure that your 2000 report is on the wegsars before you create your 2001 report or the 2000 numbers will not carry forward. In addition, we would prefer that problems with wegsars be addressed directly by calling the Commission helpdesk at 608-267-2335 rather than be contained in schedule notes where they may not be noticed for some months. Thanks for your cooperation with this matter.
3. The increases or decreases in the total Administrative and General Expenses, Pumping Expenses, and Source of Supply Expenses reported on Page W-5, are over the threshold of 25% or \$5,000 and were not explained in a schedule note as requested in the head note. Please furnish a brief explanation and follow this procedure in the future.
4. The schedule note to the Water Services schedule, page W-18, indicates that a property owner paid for one service and that two services were special assessments against property. Please explain why contributions are not reported for these services in Account 271, Page F-18.
5. We noted that the sewer department's share of water meter depreciation is not reported in Account 111, Accumulated Provision for Depreciation, page

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## FINANCIAL SECTION FOOTNOTES

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F-8. The sewer's share of taxes is reported in Account 408, and the Sewer's share of the Return on Rate Base is reported in Account 474. In the future, please report sewer's share of depreciation in Account 111.

6. The 6-inch industrial meter reported on Page W-19 is not reported as tested. Meters 6-inch and larger in use are to be tested annually per the Wisconsin Administrative Code. Please provide an explanation.

7. If we divide the \$12,880 reported for meter additions to water utility plant in service, Account 346, Page W-8, by the 66 meter units reported on Page W-19, the average cost of meters and installation is \$195. That is outside our range of \$20-\$150 per meter less than 1 inch. Please provide an explanation of the amount reported as additions to Account 346 and the cost of installing the 66 meters.

8. Total electric administrative and general expenses decreased greater than 25% and \$5,000 without an explanation on the schedule note, page E-3. Please provide a brief explanation and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3766. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

Response received by email 9/4/01 ele:

1. payroll, taxes, interest, street light revenue (checking account is city of Lodi's, utility reimburses).
  2. noted
  3. increases/decreases explained.
  4. \$4,601 services, \$8,262 impact fees
  5. noted
  6. The 6-inch meter was tested.
  7. includes conversion to touch pad for 25 meters and purchase of 1-1/2 and 2" meter (should be recorded as addition and deletion)
  8. decrease explained.
-

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	475,548	1
<b>Total Sales of Water</b>	<b>475,548</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,297	2
Miscellaneous Service Revenues (471)	72	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,514	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>5,883</b>	
<b>Total Operating Revenues</b>	<b>481,431</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	19,782	8
Pumping Expenses (620-633)	14,330	9
Water Treatment Expenses (640-652)	3,628	10
Transmission and Distribution Expenses (660-678)	35,172	11
Customer Accounts Expenses (901-905)	22,133	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	42,546	14
<b>Total Operation and Maintenance Expenses</b>	<b>137,591</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	46,487	15
Amortization Expense (404-407)		16
Taxes (408)	53,041	17
<b>Total Other Operating Expenses</b>	<b>99,528</b>	
<b>Total Operating Expenses</b>	<b>237,119</b>	
<b>NET OPERATING INCOME</b>	<b>244,312</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,006	46,908	179,697	4
Commercial	111	16,292	41,533	5
Industrial	8	36,082	71,358	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,125</b>	<b>99,282</b>	<b>292,588</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1,143		168,109	8
Other Sales to Public Authorities (464)	16	5,230	14,851	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,284</b>	<b>104,512</b>	<b>475,548</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	168,109	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>168,109</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,297	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,297</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS	72	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>72</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,245	10
<b>Other (specify):</b>		
MISCELLANEOUS	269	11
<b>Total Other Water Revenues (474)</b>	<b>4,514</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	19,782	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>19,782</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	660	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)	13,198	16
Fuel or Power Purchased for Pumping (623)	239	17
Pumping Labor and Expenses (624)	233	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)		25
<b>Total Pumping Expenses</b>	<b>14,330</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	3,628	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
<b>Total Water Treatment Expenses</b>	<b>3,628</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	7,164	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	3,490	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	93	43
Maintenance of Transmission and Distribution Mains (673)	6,550	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	3,997	46
Maintenance of Meters (676)	5,294	47
Maintenance of Hydrants (677)	2,461	48
Maintenance of Miscellaneous Plant (678)	6,123	49
<b>Total Transmission and Distribution Expenses</b>	<b>35,172</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	4,624	51
Customer Records and Collection Expenses (903)	15,584	52
Uncollectible Accounts (904)		53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	1,925	54
<b>Total Customer Accounts Expenses</b>	<b>22,133</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	812	56
Office Supplies and Expenses (921)	5,532	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	6,269	59
Property Insurance (924)	4,202	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	9,997	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	10,074	65
Rents (931)		66
Maintenance of General Plant (932)	5,660	67
<b>Total Administrative and General Expenses</b>	<b>42,546</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>137,591</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		49,229	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,307	2
<b>Net property tax equivalent</b>		<b>47,922</b>	
Social Security		4,288	3
PSC Remainder Assessment		831	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>53,041</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.200480				3
County tax rate	mills		4.095820				4
Local tax rate	mills		7.357670				5
School tax rate	mills		12.753890				6
Voc. school tax rate	mills		1.470330				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.878190</b>				10
Less: state credit	mills		1.761730				11
<b>Net tax rate</b>	mills		<b>24.116460</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.357670</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.224220</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.581890</b>				17
<b>Total Tax Rate</b>	mills		<b>25.878190</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.833980</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.116460</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.112643</b>				21
Utility Plant, Jan. 1	\$	2,436,366	2,436,366				22
Materials & Supplies	\$	17,200	17,200				23
<b>Subtotal</b>	\$	<b>2,453,566</b>	<b>2,453,566</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,453,566</b>	<b>2,453,566</b>				26
Assessment Ratio	dec.		0.997598				27
<b>Assessed Value</b>	\$	<b>2,447,673</b>	<b>2,447,673</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.112643</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>49,229</b>	<b>49,229</b>				30
Tax Equivalent per 1994 PSC Report	\$	35,929					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>49,229</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,200		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	23,929		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>25,129</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	99,738		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	62,493		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,215		20
<b>Total Pumping Plant</b>	<b>163,446</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,118		23
<b>Total Water Treatment Plant</b>	<b>16,118</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	15,870	6,750	24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,200	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			23,929	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>25,129</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			99,738	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			62,493	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,215	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>163,446</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			16,118	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>16,118</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			22,620	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	291,337		26
Transmission and Distribution Mains (343)	1,248,336	42,199	27
Fire Mains (344)	0		28
Services (345)	274,230	6,958	29
Meters (346)	137,654	12,880	30
Hydrants (348)	163,536	12,097	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,130,963</b>	<b>80,884</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	8,430		34
Office Furniture and Equipment (391)	8,822		35
Computer Equipment (391.1)	18,204	3,549	36
Transportation Equipment (392)	34,954	4,776	37
Stores Equipment (393)	388		38
Tools, Shop and Garage Equipment (394)	15,417	82	39
Laboratory Equipment (395)	802	8,897	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	10,892		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,801		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>100,710</b>	<b>17,304</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,436,366</b>	<b>98,188</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,436,366</b>	<b>98,188</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			291,337	26
Transmission and Distribution Mains (343)	490		1,290,045	27
Fire Mains (344)			0	28
Services (345)	360		280,828	29
Meters (346)	5,280		145,254	30
Hydrants (348)	966		174,667	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>7,096</b>	<b>0</b>	<b>2,204,751</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			8,430	34
Office Furniture and Equipment (391)			8,822	35
Computer Equipment (391.1)			21,753	36
Transportation Equipment (392)			39,730	37
Stores Equipment (393)			388	38
Tools, Shop and Garage Equipment (394)			15,499	39
Laboratory Equipment (395)			9,699	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)	7,963		2,929	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)	266		2,535	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>8,229</b>	<b>0</b>	<b>109,785</b>	
<b>Total utility plant in service directly assignable</b>	<b>15,325</b>	<b>0</b>	<b>2,519,229</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>15,325</b>	<b>0</b>	<b>2,519,229</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)			1
Collecting and Impounding Reservoirs (312)			2
Lake, River and Other Intakes (313)			3
Wells and Springs (314)			4
Infiltration Galleries and Tunnels (315)			5
Supply Mains (316)			6
Other Water Source Plant (317)			7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)			8
Boiler Plant Equipment (322)			9
Other Power Production Equipment (323)			10
Steam Pumping Equipment (324)			11
Electric Pumping Equipment (325)			12
Diesel Pumping Equipment (326)			13
Hydraulic Pumping Equipment (327)			14
Other Pumping Equipment (328)			15
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)			16
Water Treatment Equipment (332)			17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)			18
Distribution Reservoirs and Standpipes (342)			19
Transmission and Distribution Mains (343)			20
Fire Mains (344)			21
Services (345)			22
Meters (346)			23
Hydrants (348)			24
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>0</u>

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					0	8
322					0	9
323					0	10
324					0	11
325					0	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	0	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					0	19
343	490				(490)	20
344					0	21
345	360				(360)	22
346	5,280				(5,280)	23
348	966				(966)	24
349					0	25
	7,096	0	0	0	(7,096)	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			<b>26</b>
Office Furniture and Equipment (391)			<b>27</b>
Computer Equipment (391.1)			<b>28</b>
Transportation Equipment (392)			<b>29</b>
Stores Equipment (393)			<b>30</b>
Tools, Shop and Garage Equipment (394)			<b>31</b>
Laboratory Equipment (395)			<b>32</b>
Power Operated Equipment (396)			<b>33</b>
Communication Equipment (397)			<b>34</b>
SCADA Equipment (397.1)			<b>35</b>
Miscellaneous Equipment (398)			<b>36</b>
Other Tangible Property (399)			<b>37</b>
<b>Total General Plant</b>	<u><b>0</b></u>		<u><b>0</b></u>
<b>Total accum. prov. directly assignable</b>	<b>0</b>		<b>0</b>
 Common Utility Plant Allocated to Water Department			 473,298
			<b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <u><b>0</b></u>		 <u><b>473,298</b></u>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					0	27
391.1					0	28
392					0	29
393					0	30
394					0	31
395					0	32
396					0	33
397	7,963				(7,963)	34
397.1					0	35
398	266				(266)	36
399					0	37
	<b>8,229</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(8,229)</b>	
	<b>15,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,325)</b>	
					<b>473,298</b>	<b>38</b>
	<b>15,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>457,973</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,356	7,356	1
February			6,795	6,795	2
March			7,064	7,064	3
April			7,184	7,184	4
May			8,131	8,131	5
June			10,346	10,346	6
July			22,156	22,156	7
August			13,533	13,533	8
September			18,038	18,038	9
October			8,323	8,323	10
November			7,059	7,059	11
December			7,038	7,038	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>123,023</b>	<b>123,023</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				90	13
Less: Other utility use				1,528	14
Other utility use explanation:					15
Water leak, new mains, watering new roads, overflow reservoir, new well, fair grounds, Yahara					
Water pumped into distribution system				121,405	16
Less: Water sold				104,512	17
Losses and unaccounted for				16,893	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,094	21
Date of maximum: 7/21/2000					22
Cause of maximum:					23
Lodi Canning Company					
Minimum gallons pumped by all methods in any one day during reporting year				103	24
Date of minimum: 3/19/2000					25
Total KWH used for pumping for the year				194,392	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
COLUMBUS STREET	2	334	12	0	Yes	<b>1</b>
CHESTNUT/STRANGWAY	3	300	30	0	Yes	<b>2</b>
SAUK STREET	4	406	14	0	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	2	3	<b>1</b>
Location	COLUMBUS	COLUMBUS	STRANGWAY	<b>2</b>
Purpose	P	B	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	FAIRBANKS	PEERLESS	GOULDS	<b>5</b>
Year Installed	1935	1986	1997	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	400	500	1,000	<b>8</b>
Pump Motor or Standby Engine Mfr	FAIRBANKS	MARATHON	GENERAL ELECTRIC	<b>9</b>
Year Installed	1935	1986	1997	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	30	50	100	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	4			<b>14</b>
Location	SAUK STREET			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	GOULDS			<b>18</b>
Year Installed	2000			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	1,000			<b>21</b>
Pump Motor or Standby Engine Mfr	TRIC MOTOR INTERNL 549			<b>22</b>
Year Installed	2000			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	125			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1984	1962	1999	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	184	92	65	10
				11
Total capacity in gallons	175,000	146,000	200,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	588	0	0	0	588
M	D	3.000	485	0	0	0	485
M	D	4.000	19,811	0	0	0	19,811
M	D	6.000	29,467	12	0	0	29,479
M	D	8.000	25,526	524	0	0	26,050
M	D	10.000	3,616	0	0	0	3,616
M	D	12.000	8,696	0	0	0	8,696
<b>Total Within Municipality</b>			<b>88,189</b>	<b>536</b>	<b>0</b>	<b>0</b>	<b>88,725</b>
<b>Total Utility</b>			<b>88,189</b>	<b>536</b>	<b>0</b>	<b>0</b>	<b>88,725</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.375	10	0	0	0	10		1
L	0.625	204	0	1	0	203		2
M	0.750	334	0	0	0	334		3
M	1.000	386	2	0	0	388		4
M	1.250	4	0	0	0	4		5
M	1.500	40	0	0	0	40		6
M	2.000	22	3	0	0	25		7
M	4.000	2	0	0	0	2		8
M	6.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>1,003</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>1,007</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,100	66	33	0	1,133	76	1
1.000	29	0	1	0	28	1	2
1.250	6	0	3	0	3		3
1.500	11	1	4	0	8	0	4
2.000	17	1	3	0	15	1	5
3.000	5	0	0	0	5	0	6
4.000	1	0	1	0	0	0	7
6.000	2	0	1	0	1	1	8
8.000	2	0	2	0	0	0	9
<b>Total:</b>	<b>1,173</b>	<b>68</b>	<b>48</b>	<b>0</b>	<b>1,193</b>	<b>79</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	988	79	4	4	0	58	1,133	1
1.000	6	18	1	3	0	0	28	2
1.250	0	2	0	0	0	1	3	3
1.500	0	7	0	0	0	1	8	4
2.000	0	6	1	7	0	1	15	5
3.000	0	0	0	5	0	0	5	6
4.000	0	0	0	0	0	0	0	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	0	0	0	0	0	9
<b>Total:</b>	<b>994</b>	<b>112</b>	<b>7</b>	<b>19</b>	<b>0</b>	<b>61</b>	<b>1,193</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	140	4	1		143	2
<b>Total Fire Hydrants</b>	<b>140</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>143</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	143
Number of distribution system valves end of year:	382
Number of distribution valves operated during year:	382

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Per review: decrease due to water rate increase completed in 1999; accounting services in 1999, accrued sick time liability increased in 1999; labor was reclassified from a/c 620 in 1999 to a/c 600 in 2000 (same for source of supply).  
9/18/01 ele

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### Water Utility Plant in Service (Page W-08)

The retirement of \$490 from transmission and distribution mains (343) is an accounting adjustment to the trial balance to correct the account balance. No adjustment is needed on the water mains schedule.

Per review response: The \$12,880 for meter additions includes conversion of 25 meter hads to touch pad and the cost of purchase for 1-1/2 meter and a 2-inch meter. 9/18/01 ele

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### Accumulated Provision for Depreciation - Water (Page W-10)

This is our first year reporting as an A/B Utility. We do not have the breakdown for accumulated depreciation as it relates to each account. Elaine Engelke instructed us to list the total accumulated depreciation under common utility plant.

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### Water Mains (Page W-17)

Water mains added during the year were paid from Utility cash on hand, no financing was required. No assessments were made against property owners.

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### Water Services (Page W-18)

There were two 1 inch water services added during the year. One service was paid for by the property owner, who was assessed actual costs. The other service was paid from Utility cash on hand, no financing was required. There were three 2 inch water services added during the year. The actual costs for the three services were assessed against the property owner.

Per review response: contributions by property owner and special assessments were included in water impact rather than services. \$4,601 should have been services and \$8,262 as impact fees. 9/18/01 ele

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### Meters (Page W-19)

Per review response: added and deleted one 1-1/2" and one 2" meter. 9/18/01 ele

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,593,598	1
<b>Total Sales of Electricity</b>	<b>1,593,598</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	0	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	8,711	7
<b>Total Other Operating Revenues</b>	<b>8,711</b>	
<b>Total Operating Revenues</b>	<b>1,602,309</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	1,071,641	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	73,114	10
Customer Accounts Expenses (901-905)	50,915	11
Sales Expenses (911-916)	2,377	12
Administrative and General Expenses (920-932)	122,137	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,320,184</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	98,786	14
Amortization Expense (404-407)		15
Taxes (408)	69,566	16
<b>Total Other Expenses</b>	<b>168,352</b>	
<b>Total Operating Expenses</b>	<b>1,488,536</b>	
<b>NET OPERATING INCOME</b>	<b>113,773</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges		1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	8,711	7
<b>Total Other Electric Revenues (456)</b>	<b>8,711</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
<b>POWER PRODUCTION EXPENSES</b>	
<b>STEAM POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	1,071,641	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>1,071,641</b>	
<b>Total Power Production Expenses</b>	<b>1,071,641</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	2,041	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	2,978	52
Overhead Line Expenses (583)		53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)	4,957	55
Meter Expenses (586)	598	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)		58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	41,636	63
Maintenance of Underground Lines (594)		64
Maintenance of Line Transformers (595)	4,479	65
Maintenance of Street Lighting and Signal Systems (596)	2,776	66
Maintenance of Meters (597)	577	67
Maintenance of Miscellaneous Distribution Plant (598)	13,072	68
<b>Total Distribution Expenses</b>	<b>73,114</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		69
Meter Reading Expenses (902)	7,935	70
Customer Records and Collection Expenses (903)	42,980	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>50,915</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)	2,377	77
<b>Total Sales Expenses</b>	<b>2,377</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	1,648	78
Office Supplies and Expenses (921)	10,972	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	14,311	81
Property Insurance (924)	6,405	82
Injuries and Damages (925)		83
Employee Pensions and Benefits (926)	19,044	84
Regulatory Commission Expenses (928)	194	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	31,008	87
Rents (931)		88
Maintenance of General Plant (932)	38,555	89
<b>Total Administrative and General Expenses</b>	<b>122,137</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,320,184</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		58,885	1
Social Security		7,443	2
Wisconsin Gross Receipts Tax		1,550	3
PSC Remainder Assessment		1,688	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>69,566</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.200480				3
County tax rate	mills		4.095820				4
Local tax rate	mills		7.357670				5
School tax rate	mills		12.753890				6
Voc. school tax rate	mills		1.470330				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.878190</b>				10
Less: state credit	mills		1.761730				11
<b>Net tax rate</b>	mills		<b>24.116460</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.357670</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.224220</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.581890</b>				17
<b>Total Tax Rate</b>	mills		<b>25.878190</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.833980</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.116460</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.112643</b>				21
Utility Plant, Jan. 1	\$	<b>2,868,251</b>	2,868,251				22
Materials & Supplies	\$	<b>87,988</b>	87,988				23
<b>Subtotal</b>	\$	<b>2,956,239</b>	<b>2,956,239</b>				24
Less: Plant Outside Limits	\$	<b>21,433</b>	21,433				25
<b>Taxable Assets</b>	\$	<b>2,934,806</b>	<b>2,934,806</b>				26
Assessment Ratio	dec.		0.997598				27
<b>Assessed Value</b>	\$	<b>2,927,757</b>	<b>2,927,757</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.112643</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>58,885</b>	<b>58,885</b>				30
Tax Equivalent per 1994 PSC Report	\$	49,343					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>58,885</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	49,086	25	34
Structures and Improvements (361)	3,307		35
Station Equipment (362)	327,354		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	406,511	33,804	38
Overhead Conductors and Devices (365)	353,818	25,948	39
Underground Conduit (366)	2,317	11,978	40
Underground Conductors and Devices (367)	502,408	32,831	41
Line Transformers (368)	405,346	102,858	42
Services (369)	239,336	51,398	43
Meters (370)	96,307	7,116	44
Installations on Customers' Premises (371)	19,116		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	107,659	5,856	47
<b>Total Distribution Plant</b>	<b>2,512,565</b>	<b>271,814</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	27,559		49
Office Furniture and Equipment (391)	21,940		50
Computer Equipment (391.1)	22,964	5,076	51
Transportation Equipment (392)	229,283	16,826	52
Stores Equipment (393)	1,236		53
Tools, Shop and Garage Equipment (394)	41,933	4,781	54
Laboratory Equipment (395)	3,142		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	5,774		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			49,111 34
Structures and Improvements (361)			3,307 35
Station Equipment (362)			327,354 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	9,890		430,425 38
Overhead Conductors and Devices (365)	328		379,438 39
Underground Conduit (366)			14,295 40
Underground Conductors and Devices (367)	5,379		529,860 41
Line Transformers (368)	27,692		480,512 42
Services (369)	6,728		284,006 43
Meters (370)			103,423 44
Installations on Customers' Premises (371)			19,116 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			113,515 47
<b>Total Distribution Plant</b>	<b>50,017</b>	<b>0</b>	<b>2,734,362</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			27,559 49
Office Furniture and Equipment (391)			21,940 50
Computer Equipment (391.1)			28,040 51
Transportation Equipment (392)	7,210		238,899 52
Stores Equipment (393)			1,236 53
Tools, Shop and Garage Equipment (394)			46,714 54
Laboratory Equipment (395)			3,142 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			5,774 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	1,855	231	<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>355,686</b>	<b>26,914</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,868,251</b>	<b>298,728</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		<b>60</b>
 <b>Total utility plant in service</b>	 <b>2,868,251</b>	 <b>298,728</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			2,086 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>7,210</b>	<b>0</b>	<b>375,390</b>
<b>Total utility plant in service directly assignable</b>	<b>57,227</b>	<b>0</b>	<b>3,109,752</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>57,227</b>	<b>0</b>	<b>3,109,752</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)			24
Underground Conductors and Devices (358)			25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
<b>TRANSMISSION PLANT</b>			
Roads and Trails (359)			26
<b>Total Transmission Plant</b>	<u>0</u>		<u>0</u>
<b>DISTRIBUTION PLANT</b>			
Structures and Improvements (361)			27
Station Equipment (362)			28
Storage Battery Equipment (363)			29
Poles, Towers and Fixtures (364)			30
Overhead Conductors and Devices (365)			31
Underground Conduit (366)			32
Underground Conductors and Devices (367)			33
Line Transformers (368)			34
Services (369)			35
Meters (370)			36
Installations on Customers' Premises (371)			37
Leased Property on Customers' Premises (372)			38
Street Lighting and Signal Systems (373)			39
<b>Total Distribution Plant</b>	<u>0</u>		<u>0</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			40
Office Furniture and Equipment (391)			41
Computer Equipment (391.1)			42
Transportation Equipment (392)			43
Stores Equipment (393)			44
Tools, Shop and Garage Equipment (394)			45
Laboratory Equipment (395)			46
Power Operated Equipment (396)			47
Communication Equipment (397)			48
Miscellaneous Equipment (398)			49
Other Tangible Property (399)			50
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>0</u>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29
364	9,890				(9,890)	30
365	328				(328)	31
366					0	32
367	5,379				(5,379)	33
368	27,692				(27,692)	34
369	6,728				(6,728)	35
370					0	36
371					0	37
372					0	38
373					0	39
	50,017	0	0	0	(50,017)	
390					0	40
391					0	41
391.1					0	42
392	7,210				(7,210)	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
398					0	49
399					0	50
	7,210	0	0	0	(7,210)	
	57,227	0	0	0	(57,227)	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
Common Utility Plant Allocated to Electric Department			1,414,313	51
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>1,414,313</u></u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
					1,414,313	51
	57,227	0	0	0	1,357,086	

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		25.80
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		7.50
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Transmission System</b>		
34.5 kV		
69 kV		
115 kV		
138 kV		
<b>Other:</b>		
NONE		

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	2	3
<b>Total</b>	<b>2</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	20	7
Nonfarm	105	8
<b>Total</b>	<b>125</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>125</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	4,524	Wednesday	01/05/2000	18:00	2,401
February	02	4,085	Wednesday	02/02/2000	19:00	2,104
March	03	3,869	Wednesday	03/01/2000	19:00	2,095
April	04	3,868	Thursday	04/20/2000	12:00	1,952
May	05	4,585	Monday	05/08/2000	16:00	2,133
June	06	4,874	Friday	06/09/2000	16:00	2,298
July	07	5,709	Thursday	07/13/2000	18:00	2,652
August	08	6,325	Thursday	08/31/2000	16:00	2,733
September	09	6,645	Friday	09/01/2000	15:00	2,336
October	10	4,126	Monday	10/23/2000	19:00	2,130
November	11	4,299	Wednesday	11/01/2000	19:00	2,139
December	12	4,670	Wednesday	12/13/2000	18:00	2,475
<b>Total</b>		<b>57,579</b>				<b>27,448</b>

**System Name**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER, INC

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		27,450	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>27,450</b>	15
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		25,612	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility		2	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		18	22
<b>Total Used by Company</b>		<b>20</b>	23
<b>Total Sold and Used</b>		<b>25,632</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		1,818	27
<b>Total Energy Losses</b>		<b>1,818</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>6.6230%</b>	29
<b>Total Disposition of Energy</b>		<b>27,450</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	1,308	10,240	1
WATER HEATING	RW-1	3	3	2
<b>Total Sales for Residential Sales</b>		<b>1,311</b>	<b>10,243</b>	
<b>Commercial &amp; Industrial</b>				
GENERAL SALES	CG-1	214	5,567	3
POWER	CP-2	20	9,487	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>234</b>	<b>15,054</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	315	5
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>315</b>	
<b>Sales for Resale</b>				
NONE				6
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,546</b>	<b>25,612</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		675,969	5,075	<b>681,044</b>	<b>1</b>
		122		<b>122</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>676,091</b>	<b>5,075</b>	<b>681,166</b>	
		364,984	2,278	<b>367,262</b>	<b>3</b>
32,784	39,602	497,522	5,099	<b>502,621</b>	<b>4</b>
<b>32,784</b>	<b>39,602</b>	<b>862,506</b>	<b>7,377</b>	<b>869,883</b>	
		42,543	6	<b>42,549</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>42,543</b>	<b>6</b>	<b>42,549</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>32,784</b>	<b>39,602</b>	<b>1,581,140</b>	<b>12,458</b>	<b>1,593,598</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars					
(a)	(b)	(c)			
Name of Vendor	WPPI				1
Point of Delivery	SUBSTATIONS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	Substations				5
Total of 12 Monthly Maximum Demands -- kW	66,169				6
Average load factor	56.8221%				7
Total Cost of Purchased Power	1,071,641				8
Average cost per kWh	0.0390				9
On-Peak Hours (if applicable)	8am-10pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,153	1,248			12
February	1,058	1,046			13
March	1,099	996			14
April	953	999			15
May	1,118	1,016			16
June	1,187	1,111			17
July	1,229	1,423			18
August	1,486	1,247			19
September	1,123	1,212			20
October	1,101	1,029			21
November	1,076	1,062			22
December	1,118	1,357			23
Total kWh (000)	13,701	13,746			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						
<b>Total</b>						<b>0</b>
						<b>1</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Lodi	Lodi-Ind 1				1
Voltage--High Side	4,160	4,160				2
Voltage--Low Side	2,400	2,400				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	5,000	5,000				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	4,880	1,768				7
Dt and Hr of Such Maximum Demand	09/01/2000	09/01/2000				8
	15:00	15:00				9
Kwh Output	4,880	1,768				10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,717	441	16,899	1
Acquired during year	52	63	2,345	2
<b>Total</b>	<b>1,769</b>	<b>504</b>	<b>19,244</b>	<b>3</b>
Retired during year	44			4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,725</b>	<b>504</b>	<b>19,244</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,626	414	15,190	8
In utility's use	7	5	375	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	92	85	3,679	12
<b>Total end of year</b>	<b>1,725</b>	<b>504</b>	<b>19,244</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
NONE				<b>1</b>
<b>Total</b>		<b>0</b>	<b>0</b>	
<b>Ornamental</b>				
Mercury Vapor	175	5	6,840	<b>2</b>
Mercury Vapor	400	10	19,944	<b>3</b>
Other	70	9	3,192	<b>4</b>
Other	100	54	38,244	<b>5</b>
Other	150	41	37,824	<b>6</b>
Other	250	23	24,264	<b>7</b>
<b>Total</b>		<b>142</b>	<b>130,308</b>	
<b>Other</b>				
Mercury Vapor	175	38	51,984	<b>8</b>
Mercury Vapor	400	1	1,992	<b>9</b>
Other	100	82	58,080	<b>10</b>
Other	150	64	59,052	<b>11</b>
Other	250	13	13,716	<b>12</b>
<b>Total</b>		<b>198</b>	<b>184,824</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

per review response: 1999 expenses included a 5 year forecast; wages and employer contribution decreased; insurance coverage decreased for two employees no longer requiring coverage. 9/18/01 ele

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### Electric Utility Plant in Service (Page E-06)

Additions for line transformers are valued greater than \$100,000 - transformers were ordered early in 2000 but shipment was delayed. We received the transformers in December when it was too late for installation. These transformers will be installed in 2001.

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### Accumulated Provision for Depreciation - Electric (Page E-08)

This is our first year reporting as an A/B Utility. We do not have the breakdown for accumulated depreciation as it relates to each account. Elaine Engelke instructed us to list the total accumulated depreciation under common utility plant.

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